

IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

FREEDOM FROM RELIGION FOUNDATION,
INC., a Wisconsin non-profit corporation, and
DOUGLAS J. MARSHALL, a Michigan individual,

Plaintiffs,

Case No. 2:11-cv-15617
Hon. Lawrence P. Zatkoff

v.

CITY OF WARREN, MICHIGAN,
CITY OF WARREN DOWNTOWN DEVELOPMENT
AUTHORITY, and JAMES R. FOUTS, Mayor of
Warren, Michigan,

Defendants.

BUTZEL LONG, a professional corporation
Robin Luce-Herrmann (P46880)
Danielle J. Hessell (P68667)
Jennifer Dukarski (P74257)
Stoneridge West
41000 Woodward Avenue
Bloomfield Hills, MI 48304
(248) 258-1616
Attorneys for Plaintiffs

**ADDENDUM TO PLAINTIFFS DOUGLAS MARSHALL AND
FREEDOM FROM RELIGION FOUNDATION, INC.'S
MOTION FOR PRELIMINARY INJUNCTION**

Pursuant to the Court's request, attached are Plaintiff Freedom From Religion
Foundation, Inc.'s Articles of Incorporation and 501(c)(3) letters.

Respectfully submitted,

BUTZEL LONG, a professional corporation

By: s/ Danielle J. Hessell

Robin Luce-Herrmann (P46880)

Danielle J. Hessell (P68667)

Jennifer Dukarski (P74257)

Stoneridge West

41000 Woodward Avenue

Bloomfield Hills, Michigan 48304

Attorneys for Plaintiffs

(248) 258-1616

hessell@butzel.com

Dated: December 29, 2011

CERTIFICATE OF SERVICE

I hereby certify that on December 29, 2011, I electronically filed the foregoing paper with the Clerk of the Court using the ECF system which will send notification of such filing to all counsel of record.

s/ Danielle J. Hessell

Danielle J. Hessell (P68667)

Butzel Long, a professional corporation

Stoneridge West

41000 Woodward Avenue

Bloomfield Hills, Michigan 48304

(248) 258-1616

hessell@butzel.com

COPY

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ARTICLES OF INCORPORATION

Executed by the undersigned for the purpose of forming a Wisconsin corporation under Chapter 181 of the Wisconsin statutes, WITHOUT STOCK AND NOT FOR PROFIT.

Article 1. The name of the corporation is

FREEDOM FROM RELIGION FOUNDATION, INC.

Article 2. The period of existence shall be

Perpetual

Article 3. The purposes shall be exclusively charitable, scientific, literary, and educational, as defined in Section 501(c)(3) of the Internal Revenue Code, as expressed through but without limitation to generic subject matter interest in issues and policies affecting and relating to nontheism and the promotion of the separation of church and state

Article 4. Location of the principal office in Wisconsin is
(Include street & number, city, state and ZIP code)

726 Miami Pass
Madison, Wisconsin 53711

Article 5. Name of the initial registered agent is

Anne Gaylor

Article 6. Address of the initial registered agent is
(Include street & number, city,
state and ZIP code)

726 Miami Pass, Madison, Wisconsin 53711

Article 7. These articles may be amended in the manner authorized by law at the time of amendment.

115-116

DATE 5.6.13 APR 5 78

ANN INC

SPECIAL INSTRUCTION

PLEASE NOTE: The number of directors, or the manner in which that number is determined, must be established either in these articles of incorporation OR in the by-laws of the corporation. You may USE ONE of the following "Article 8" and CROSS OUT the one that is not used, or substitute wording of your choice.

[~~Article 8. The number of
directors shall be ____
(Not less than three.)~~]

[Article 8. The number of
directors shall be fixed by
by-law but shall be not less
than three.]

Article 9. The names and addresses of the initial Board
of Directors are:
(Include street & number, city, state
and ZIP Code)

Anne Gaylor, 726 Miami Pass, Madison, Wisconsin 53711

Annie Laurie Gaylor, 726 Miami Pass, Madison, Wisconsin 53711

Paul J. Gaylor, 726 Miami Pass,
Madison, Wis. 53711

Article 10. (Membership provisions)

All membership provisions shall be set forth in
the by-laws.

Article 11. (Other provisions)

See attached sheet

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Article 12. The name and address of incorporator (or incorporators) are:

NAME

ADDRESS

(street & number, city, state and ZIP Code)

Anne Gaylor726 Miami PassMadison, Wisconsin 53711Executed in duplicate on the 5th day ofApril1978Anne GaylorAnne GaylorAll incorporators
SIGN HERE

STATE OF WISCONSIN

County of Dane

} ss.

Personally came before me this 5th day of April A.D. 1978the above named Anne Gaylor

to me known to be the person who executed the foregoing instrument, and acknowledged the same.

[Signature]
Notary PublicMy Commission expires Dec 28, 1988STATE OF WISCONSIN
DEPARTMENT OF STATE
FILED

APR 5 1978

DOUGLAS LAFOLLETTE
SECRETARY OF STATE

This document was drafted by

Attorney Harold L. Harlowe

(Name of Person)

Please print or type

See instruction M

READ THE INSTRUCTIONS ON THE REVERSE SIDE
AND PLEASE FILL OUT THE RETURN ADDRESS BOX

ARTICLES OF INCORPORATION (Non-stock)

Mail Returned Copy to:
(FILL IN NAME AND ADDRESS HERE)

Attorney Harold L. Harlowe
204 South Hamilton Street
Madison, Wisconsin 53703

INSTRUCTIONS AND SUGGESTIONS

- A. Prepare in DUPLICATE ORIGINAL. Furnish Secretary of State two identical copies of the articles of incorporation. (Mailing address: State Capitol, Madison, Wisconsin 53702.) One copy will be retained (filed) by Secretary of State and the other copy returned as you indicate in the box above. The copy that is returned MUST BE RECORDED WITHIN 60 DAYS with the Register of Deeds of the county in which the principal office of the corporation is located. Corporate existence commences when the articles are left for record at the Register of Deeds.
- B. Have the INCORPORATOR SIGN before a Notary Public. The number of incorporators may be one or more, but all the incorporators listed in the articles must sign. Make sure that both of the copies have ORIGINAL SIGNATURES. Carbon copy, xerox, or rubber stamp signatures are not acceptable.
- C. Notary Public must SIGN AND AFFIX SEAL on both copies of the articles, and complete his statement in the area provided. Make sure that original signatures and seal impressions appear on both copies.
- D. SEND THE FILING FEE of \$25 with the articles. Your cancelled check is your receipt.
- E. Article 1. The name must contain "Corporation", "Incorporated", or "Limited", or the abbreviation of one of those words.
- F. Article 2. Insert "perpetual" or set any limitation desired.
- G. Article 3. May show definite purposes or may use language to the effect that the corporation may engage in any lawful activities authorized by Chapter 181. (The statute expressly states that it is NOT necessary to enumerate the powers.)
- H. Article 4. Give complete address of the corporation's principal office in Wisconsin, including city, town or village, and street and number, if any, and ZIP code.
- J. Articles 5 & 6. The corporation must have a registered agent in Wisconsin. Be sure and show a complete address for the registered agent, including street and number, city and zip code.
- K. Article 10. This article must set forth the method of accepting and discharging members, any denial or restriction of voting rights, and any classification of members (including distinguishing features of each class) OR the specification that the by-laws cover these matters. If the corporation is to have no members, Article 10 must so state. In this instance, the manner of election or appointment of directors must be set forth OR the specification that the by-laws cover these matters.
- L. Article 11. Provides space for the insertion of any other provisions which may be desired.
- M. Section 14.38(14) Wisconsin Statutes provides that this document shall not be recorded unless the name of the person (individual) who, or the governmental agency which, drafted it is printed, typewritten, stamped or written thereon in a legible manner. The statement appearing on page 3 of this form, if completed, complies with this provision. Be sure it is completed on each of the copies.
- N. Corporations that expect to apply to Internal Revenue Service for TAX EXEMPT STATUS are advised to consult that agency before preparing their articles of incorporation. Particular language and specifications must be included in the articles of incorporation in order to meet federal tax code requirements.

COPY

ARTICLE 11

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1. No part of the earnings of this corporation will inure to the benefit of private shareholders or individuals, except that the corporation shall be authorized to pay reasonable compensation for services rendered.
2. No substantial part of the corporation's activities shall attempt to influence legislation, or participate to any extent in a political campaign for or against any candidate for public office.
3. This organization is dedicated to exclusively charitable, scientific, literary, and educational purposes and in the event of dissolution, any remaining assets shall be distributed to organizations which shall at that time qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law.)
4. Notwithstanding any other provision of these articles, the corporation shall not carry on any activities not permitted to be carried on (a) by a corporation exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law) or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law.)
5. Litigation activities of the corporation shall conform to guidelines for organizations engaged in litigation activities issued by the Internal Revenue Service.

STATE OF WISCONSIN
DEPARTMENT OF STATE
FILED

APR 5 1978
DOUGLAS LAFOLLETTE
SECRETARY OF STATE

Office of Register of Deeds }
Dane County, Wisconsin }

Recorded April 5 1978

At 11:25 o'clock A.M.

Harold K. Hill, Register

INDEXED

1565623 ✓

Article of
Incorporation

Office of Register of Deeds
Dane County, Wisconsin

Received for Record *April 5*
19 *26*, at *11:25* o'clock *A.M.*
and recorded in vol. *930*
of *Records* on page *209*
Witnessed by *Deeds*
Register

Ref 6 109



IRS

Case 2:11-cv-01561-LPZ-RSW ECF No. 8, PageID.159 Filed 12/29/11 Page 9 of 13

OGDEN UT 84201-0038

In reply refer to: 0441746480
June 17, 2010 LTR 4168C E0
39-1302520 000000 00 R
00045177
BODC: TE

FREEDOM FROM RELIGION FOUNDATION
INC
PO BOX 750
MADISON WI 53701-0750

Employer Identification Number: 39-1302520,
Person to Contact: Ms. Casteel
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your June 08, 2010, request for information regarding your tax-exempt status.

Our records indicate that your organization was recognized as exempt under section 501(c)(3) of the Internal Revenue Code in a determination letter issued in Aug. 1978.

Our records also indicate that you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Beginning with the organization's sixth taxable year and all succeeding years, it must meet one of the public support tests under section 170(b)(1)(A)(vi) or section 509(a)(2) as reported on Schedule A of the Form 990. If your organization does not meet the public support test for two consecutive years, it is required to file Form 990-PF, Return of Private Foundation, for the second tax year that the organization failed to meet the support test and will be reclassified as a private foundation.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

0441746480

June 17, 2010 LTR 4168C E0

39-1302520 000000 00

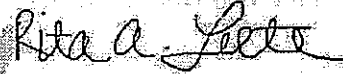
R

00045178

FREEDOM FROM RELIGION FOUNDATION
INC

PO BOX 750
MADISON WI 53701-0750

Sincerely yours,



Rita A. Leete
Accounts Management II

District Director
Internal Revenue Service

Date:

In reply refer to:

APR 10 1981

Chief, Special Processing
(612) 725-5929

Freedom From Religion, Inc.
726 Miami Pass
Madison, WI 53711

Form Number: 990
Periods Ended: December 31, 1979

Dear Taxpayers:

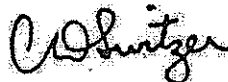
We are pleased to tell you that as a result of our examination for the above periods we will continue to recognize your organization as tax-exempt.

We have indicated below whether there is a change in your liability for the unrelated business income tax as provided by sections 511 through 515 of the Internal Revenue Code.

- ☐ There is no change.
- ☐ You will receive an examination report explaining the proposed adjustments.

Thank you for your cooperation.

Sincerely yours,



District Director

Internal Revenue Service
Washington, D.C. 20224

Department of the Treasury

Date:

AUG 29 1978

Employer Identification Number:

39-1302520

Key District:

St. Paul, MN

Accounting Period Ending:

December

Foundation Status Classification:

509(a)(1) & 170(b)(1)(A)(vi)

Advance Ruling Period Ends:

December 1979

Person to Contact:

David Daume

Contact Telephone Number:

(202) 556-3403

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

Because you are a newly created organization, we are not now making a final determination of your foundation status under section 509(a) of the Code. However, we have determined that you can reasonably be expected to be a publicly supported organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

Accordingly, you will be treated as a publicly supported organization, and not as a private foundation, during an advance ruling period. This advance ruling period begins on the date of your inception and ends on the date shown above.

Within 90 days after the end of your advance ruling period, you must submit to your Key District Director information needed to determine whether you have met the requirements of the applicable support test during the advance ruling period. If you establish that you have been a publicly supported organization, you will be classified as a section 509(a)(1) or 509(a)(2) organization as long as you continue to meet the requirements of the applicable support test. If you do not meet the public support requirements during the advance ruling period, you will be classified as a private foundation for future periods. Also, if you are classified as a private foundation, you will be treated as a private foundation from the date of your inception for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation until 90 days after the end of your advance ruling period. If you submit the required information within the 90 days, grantors and donors may continue to rely on the advance determination until the Service makes a final determination of your foundation status. However, if notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin, grantors and donors may not rely on this determination after the date of such publication. Also, a grantor or donor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

(over)

M-6483 (6-77)

If your sources of support, or your purposes, character, or method of operation change, please let your key district know so that office can consider the effect of the change on your exempt status and foundation status. Also, you should inform your key District Director of all changes in your name or address.

Generally, you are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. If you have paid FICA taxes without filing the waiver, you should contact your key District Director. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have questions about excise, employment, or other Federal taxes, contact any Internal Revenue Service office.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

You are required to file Form 990, Return of Organization Exempt from Income Tax, only if your gross receipts each year are normally more than \$10,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, when a return is filed late, unless there is reasonable cause for the delay.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter, we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

We are informing your key District Director of this action. Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Peter K. Bros

Peter K. Bros
Chief, Rulings Section 2
Exempt Organizations
Technical Branch